

RCE 2145

**REQUEST FOR CONTINUED
EXAMINATION (RCE) TRANSMITTAL**



Address to:
Mail Stop RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Application Number	10/039,111
Filing Date	January 4, 2002
First Named Inventor	Venkatesh R. Iyer
Group Art Unit	2145
Examiner Name	Jeffrey R. Swearingen
Attorney Docket Number	24523-09627

This is a Request for Continued Examination (RCE) under 37 CFR 1.114 of the above-entitled application. Request for Continued Examination (RCE) practice under 37 CFR 1.114 does not apply to any utility or plant application filed prior to June 8, 1995, or to any design application.

1. SUBMISSION REQUIRED UNDER 37 C.F.R. § 1.114

- a. ☐ Previously submitted
- i. ☐ Consider the amendment(s)/reply under 37 C.F.R. § 1.116 previously filed on _____
(Any unentered amendment(s) referred to above will be entered).
- ii. ☐ Consider the arguments in the Appeal Brief or Reply Brief previously filed on _____
- iii. ☐ Other _____
- b. ☒ Enclosed
- i. ☒ Amendment/Reply
- ii. ☐ Affidavit(s)/Declaration(s)
- iii. ☐ Information Disclosure Statement (IDS)
- iv. ☐ Other _____

2. Miscellaneous

- a. ☐ Suspension of action on the above-identified application is requested under 37 C.F.R. § 1.103(c) for a period of _____ months. (Period of suspension shall not exceed 3 months; Fee under 37 C.F.R. § 1.17(i) required)
- b. ☒ Return Postcard
- c. ☐ Other _____

3. Fees The RCE fee under 37 C.F.R. § 1.17(e) is required by 37 C.F.R. § 1.114 when the RCE is filed.

- a. ☒ The Director is hereby authorized to charge any additional fees, or credit any overpayments, to Deposit Account No. 19-2555
- ☒ Fee Transmittal Enclosed (in duplicate)
- ☒ Check in the amount of \$790.00 enclosed

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT REQUIRED

Name (Print/Type)	Jae Won Song	Registration No. (Attorney/Agent)	Ltd. Rec. No. L0203
Signature		Date	November 29, 2005

CERTIFICATE OF MAILING OR TRANSMISSION

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop RCE, Commissioner For Patents, P.O. Box 1450, Alexandria, VA 22313-1450, or facsimile transmitted to the U.S. Patent and Trademark Office, or if the Express Mail Mailing Number is filled in below, then this correspondence is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service on:

Name (Print/Type)	Jae Won Song	Registration No. (Attorney/Agent)	Ltd. Rec. No. L0203
Signature		Date	November 29, 2005
Express Mail No.			



☐ Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT | (\$) 790

Complete if Known

Application Number	10/039,111
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First Named Inventor	Venkatesh R. Iyer
Examiner Name	Jeffrey R. Swearingen
Art Unit	2145
Attorney Docket No.	24523-09627

METHOD OF PAYMENT (check all that apply)

☒ Check ☐ Credit Card ☐ Money Order ☐ Other ☐ None
☒ Deposit Account:

Deposit Account Number	19-2555
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Deposit Account Name

Fenwick & West LLP

The Commissioner is authorized to: *(check all that apply)*

☐ Charge fee(s) indicated below ☒ Credit any overpayments

☒ Charge all required fee(s) or any underpayment of fee(s) due under 37 CFR §1.16 or §1.17 during the pendency of this application

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

FEE CALCULATION

1. BASIC FILING FEE

	Large Entity	Small Entity
1. Revenue Recognition	Revenue is recognized when the performance obligation is satisfied, which is typically when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is typically when control of the goods or services is transferred to the customer.
2. Expense Recognition	Expenses are recognized when the related asset is consumed or the liability is incurred, which is typically when the expense is incurred.	Expenses are recognized when the related asset is consumed or the liability is incurred, which is typically when the expense is incurred.
3. Asset Recognition	Assets are recognized when the entity has control over the resource, which is typically when the asset is acquired.	Assets are recognized when the entity has control over the resource, which is typically when the asset is acquired.
4. Liability Recognition	Liabilities are recognized when the entity has an obligation to transfer resources, which is typically when the liability is incurred.	Liabilities are recognized when the entity has an obligation to transfer resources, which is typically when the liability is incurred.
5. Equity Recognition	Equity is recognized when the entity has a residual interest in the assets, which is typically when the equity is issued.	Equity is recognized when the entity has a residual interest in the assets, which is typically when the equity is issued.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
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SUBTOTAL (1)	(\$)	.00
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2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

		Extra Claims		Fee from below		Fee Paid
Total Claims	<input type="text"/>	-20** =	<input type="text"/>	X	<input type="text"/>	= 0
Independent Claims	<input type="text"/>	-3** =	<input type="text"/>	X	<input type="text"/>	= 0
Multiple Dependent					<input type="text"/>	= 0

	Large Entity	Small Entity
1. Revenue Recognition	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. Expense Recognition	Expenses are recognized when the related asset is consumed or the liability is incurred.	Expenses are recognized when the related asset is consumed or the liability is incurred.
3. Asset Recognition	Assets are recognized when the company has control over the resource and the resource is expected to provide future economic benefits.	Assets are recognized when the company has control over the resource and the resource is expected to provide future economic benefits.
4. Liability Recognition	Liabilities are recognized when the company has a present obligation to transfer economic resources in the future.	Liabilities are recognized when the company has a present obligation to transfer economic resources in the future.
5. Equity Recognition	Equity is recognized as the residual interest in the assets of the company after deducting liabilities.	Equity is recognized as the residual interest in the assets of the company after deducting liabilities.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	50	2202	25	Claims in excess of 20
1201	200	2201	100	Independent claims in excess of 3
1203	360	2203	180	Multiple dependent claim, if not paid
1204	200	2204	100	**Reissue independent claims over original patent
1205	50	2205	25	**Reissue claims in excess of 20 and over original patent

SUBTOTAL (2)	(\$).00
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**or number previously paid, if greater; For Reissues, see above

FEE CALCULATION (continued)

3. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities typically use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use the LIFO (Last In, First Out) method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use the straight-line method for depreciation.</p>	<p>3. Depreciation</p> <p>Small entities may use the straight-line method for depreciation.</p>
<p>4. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) for lease accounting. Small entities may use the ASC 840 (Leases) for lease accounting.</p>	<p>4. Lease Accounting</p> <p>Small entities may use the ASC 840 (Leases) for lease accounting.</p>
<p>5. Goodwill Impairment</p> <p>Large entities use the ASC 350 (Intangible Assets) for goodwill impairment testing. Small entities may use the ASC 350 (Intangible Assets) for goodwill impairment testing.</p>	<p>5. Goodwill Impairment</p> <p>Small entities may use the ASC 350 (Intangible Assets) for goodwill impairment testing.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)
1051	130	2051	65
1052	50	2052	25
1053	130	1053	130
1812	2,520	1812	2,520
1804	920*	1804	920
1805	1,840*	1805	1,840
1251	120	2251	60
1252	450	2252	225
1253	1020	2253	510
1254	1,590	2254	795
1255	2,160	2255	1,080
1401	500	2401	250
1402	500	2402	250
1403	1000	2403	500
1451	1,510	1451	1,510
1452	500	2452	250
1453	1,500	2453	750
1501	1,400	2501	700
1502	800	2502	400
1503	1100	2503	550
1460	—	1460	—
1807	50	1807	50
1806	180	1806	180
8021	40	8021	40
1809	790	2809	395
1810	790	2810	395
1801	790	2801	395
1802	900	1802	900

Other fee (specify) _____

Fee Description

Fee Paid

SUBTOTAL (3)	(\$) 790
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SUBMITTED BY

Name (Print/Type)	Jae Won Song
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Registration No.
(Attorney/Agent)

Ltd. Rec. No. L0203

Complete (if applicable)

Telephone 650.335.7164

Signature

Date

November 29, 2005